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MEMO ENDORSED

April 24, 2008

Honorable Judge Stephen C. Robinson
300 Quarropas Street, Room 633
White Plains, NY 10601

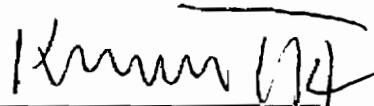
Re: Request for Extension to Answer Plaintiff's Complaint(Case No.: 08CIV3680)

Dear Honorable Judge Robinson:

We filed a motion on April 17, 2008(Notice of Removal) with the United States District Court for the Southern District of New York to remove a case from the Supreme Court of the State of New York County of Orange. The case is captioned as **COASTAL SALES ASSOCIATES, INC v. KEEPJOY INDUSTRIAL COMPANY LTD., et al.** with the docket no.: 08CIV3680. Because both parties have the intention to resolve their disputes through negotiations, if possible, we would like to request your permission to extend the time within which the defendant must file an answer to the complaint. With your permission, we would like to have until May 1, 2008 for such purposes.

Very Truly Yours

KVIN KERVERNG TUNG, P.C.

By 
Kevin K. Tung, Esq. (KT-1478)

Attorneys for Defendant

Note: A copy of the letter is sent/faxed to the Plaintiff's attorneys simultaneously and we have their consent to request an extension.

APPLICATION GRANTED



HON. STEPHEN C. ROBINSON

4/25/08